

Anglican Diocese of Christchurch
Parish of Burnside-Harewood
ANNUAL PERFORMANCE REPORT
For the year ended 31 December 2021

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ENTITY INFORMATION

For the year ended 31 December 2021

Legal Name of Parish: Anglican Diocese of Christchurch
Parish of Burnside-Harewood

Type of Entity and Legal Basis:

The parish is established under the Code of Canons and Constitution of the Anglican Church in Aotearoa New Zealand and Polynesia.

The parish is a registered charity.

Registration Number: CC 52664

Parish's Purpose or Mission:

- To promote the worship of God, the Holy Trinity, and to proclaim the good news of the Kingdom of God.
- To teach, baptise and nurture believers in the Christian faith.
- To respond to human need by loving service.
- To seek to transform the unjust structures in society.
- To strive to safeguard the integrity of creation, and to sustain and renew the life of the earth.

Parish Structure:

Governance Structure:

The parish is governed by the Regulations of the Anglican Diocese of Christchurch.

Operational Structure:

The Vestry, consisting of the clergy licensed for work in the parish, the two Churchwardens, the Lay Synod Representative/s and not less than three nor more than ten members elected yearly by parishioners, is responsible for the operations of the parish. Appointment of one of the wardens is made by the vicar and the other is elected yearly by the parishioners at the parish Annual Meeting.

The powers and responsibilities given to the wardens and responsibilities of the vestry and Vicar are covered in the Diocesan Local Ministry and Mission Units Statute.

Main Sources of the Parish's Cash and Resources:

The parish relies on the following income sources to cover operating costs:

- Donations & offertories from the congregation
- Fundraising activities
- Income from hiring out the church facilities
- Investment income

Parish's Reliance on Volunteers and Donated Goods or Services:

The parish relies on volunteers for fulfilling the mission of the church, with vestry members volunteering their time and expertise to attend monthly meetings and manage the operations of the parish, and are supported by members of the congregation who volunteer their time and skills to fill the various roles required for the effective running of the parish.

Additional Information:

The parish has two worship centres:

St Timothy's Church, 46 Kendal Avenue, Burnside, Christchurch
St James' Church, 750 Harewood Road, Harewood, Christchurch

ENTITY INFORMATION

For the year ended 31 December 2021

Contact Details

Physical & Postal Address:

Phone: Parish Office

Phone: Vicar

Website:

Email: Parish Office

Email: Vicar

Parish Office, 46 Kendal Avenue, Burnside, Christchurch 8053
03 358 8174
03 358 8175

www.burnside.org.nz

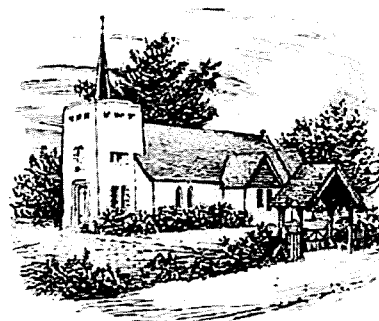
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**ST. TIMOTHY'S
ANGLICAN CHURCH
BURNSIDE**



Church of St. James' Harewood



Anglican Diocese of Christchurch
Parish of Burnside-Harewood
STATEMENT OF SERVICE PERFORMANCE
For the year ended 31 December 2021

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Description of the Parish's Outcomes:

To provide regular worship services and maintain links with the local community through making available the church facilities and holding various outreach initiatives.

Description and Quantification (to the extent practicable) of the Parish's Outputs:

Actual	Actual
This Year	Last Year

Worship Services:

Sunday services

- Number of services held during year	131	127
- Average attendance over all Sunday services (St James 33 - St Tim's 10.15am 72 - 6.30 live 15)	120	105

Week day services

- Number of services held during year	35	36
- Average attendance over all weekday services	11	8

Online services

- Number of services recorded during year	31	30
- Average view per service	68	57
- Recordings of Daily Prayer during pandemic lockdown	24	41
- Average view per service	41	85

Other Services :

Number of baptism services during year	7	9
Number of wedding services during year	3	3
Number of funeral services during year	4	1

Church Programs & Groups:

Children's program

- Number of sessions held during year	88	95
- Average attendance during year	36	17

Youth's program

- Number of sessions held during year	37	38
- Average attendance during year	5	15

Study/Home Group

- Number of sessions held during year	204	170
- Average attendance during year	71	38

Other Parish Activities:

Parish Newsletter - Average number of recipients	250	240
Coffee morning - Average number of attendees	11	8
Weekly Burnside Elder Care - Average number of attendees	5	4

Additional Information:

The Parish's dependence on God, sourced strength to face the challenges of 2021. The Parish flourished as many members, choosing to stand together (socially distanced) in a diversity of facemasks, found support, flexibility, and resilience despite the uncertainty from a worldwide pandemic. In the less restricted weeks, the multi-use church buildings enabled growth in new community groups.

This Statement has been subject to Review, please refer to the Independent Practitioner's Assurance Review Report. The accompanying notes and accounting policies form part of the Report.

H P Hanna

Anglican Diocese of Christchurch
Parish of Burnside-Harewood
STATEMENT OF FINANCIAL PERFORMANCE
For the year ended 31 December 2021

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	Note	Actual This Year \$	Budget This Year \$	Actual Last Year \$
REVENUE				
Donations, fundraising & other similar revenue				
Donations	1	247,310	188,850	326,860
Fundraising	1	666	100	2,104
Grants & Endowments	1	14,510	10,101	6,920
		<u>262,486</u>	<u>199,051</u>	<u>335,883</u>
Revenue from providing goods & services	1	15,343	13,200	15,151
Interest & other investment income	1	11,810	3,300	11,583
Other revenue	1	2,177	1,200	2,039
		<u>291,816</u>	<u>216,751</u>	<u>364,656</u>
TOTAL REVENUE				
EXPENSES				
Expenses related to public fundraising	2	-	100	-
Volunteer & employee related costs	2	135,197	139,686	109,026
Costs related to providing goods & services				
Ministry expenses	2	15,779	19,977	8,837
Administration expenses	2	8,733	9,797	9,251
Property expenses	2	91,627	29,042	90,105
		<u>116,139</u>	<u>58,816</u>	<u>108,192</u>
Grants & donations paid	2	50,643	39,667	40,089
Other expenses	2	9,768	10,200	10,196
		<u>311,746</u>	<u>248,469</u>	<u>267,504</u>
TOTAL EXPENSES				
		<u>311,746</u>	<u>248,469</u>	<u>267,504</u>
Surplus (Deficit) for the Year		<u>(19,930)</u>	<u>(31,718)</u>	<u>97,152</u>

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Anglican Diocese of Christchurch
Parish of Burnside-Harewood
STATEMENT OF FINANCIAL POSITION
As at 31 December 2021

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	Note	\$	Actual This Year \$	Actual Last Year \$
ASSETS				
CURRENT ASSETS				
Bank Accounts & Cash	3	138,217		160,529
Debtors & Prepayments		957		5,532
Goods & Services Tax		1,101		2,109
Total Current Assets			140,274	168,170
NON CURRENT ASSETS				
CPT Investment Funds	6 & 8	151,374		136,657
Land (rating valuation)	4 & 8	1,525,000		1,525,000
Buildings (rating valuation)	4 & 8	1,075,000		1,075,000
Plant & Equipment	4	46,876		42,469
Total Non Current Assets			2,798,250	2,779,126
TOTAL ASSETS			2,938,525	2,947,296
LIABILITIES				
CURRENT LIABILITIES				
Creditors & Accrued Expenses		22,169		9,458
Employee Costs Payable		7,351		5,055
Unused Donations & Grants with Conditions		5,333		9,101
Other Current Liabilities - Rental Bonds		1,000		1,080
Total Current Liabilities		35,853		24,694
TOTAL LIABILITIES			35,853	24,694
NET ASSETS			2,902,672	2,922,602
ACCUMULATED FUNDS				
Accumulated Surpluses	5		2,601,709	2,551,655
Revaluation Reserve	5		103,135	103,135
Special Purpose Funds	5 & 6		197,828	267,813
TOTAL ACCUMULATED FUNDS			2,902,672	2,922,602

This performance report has been approved by the Vestry, for and on behalf of the parish.

Name: Rob Orange
Vicars Warden

Date: 24/3/2022

Name: Carol Wong Hee Ting Gaudrey
Peoples Warden

Date: 24/3/22

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H P Hanna

Anglican Diocese of Christchurch
Parish of Burnside-Harewood
STATEMENT OF CASH FLOWS
For the year ended 31 December 2021

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	Actual This Year \$	Actual Last Year \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash was received from:		
Donations, fundraising and other similar receipts	262,486	335,883
Receipts from providing goods or services	19,919	10,784
Interest and other investment receipts	766	11,583
Other revenue	2,177	2,039
	<u>285,347</u>	<u>360,289</u>
Net GST	1,009	(677)
Cash was applied to:		
Payments to suppliers and employees	243,049	215,481
Donations or grants paid	50,643	40,089
	<u>293,691</u>	<u>255,570</u>
Net Cash Flows from Operating Activities	<u>(7,335)</u>	<u>104,042</u>
CASH FLOWS FROM INVESTING & FINANCING ACTIVITIES		
Cash was received from:		
Receipts from the sale of property, plant and equipment	-	
Receipts from reduction of investments	-	40,630
Receipts from advance of loans	-	
	<u>-</u>	<u>40,630</u>
Cash was applied to:		
Payments to acquire property, plant and equipment	11,304	5,329
Payments to increase investments	3,674	
Payments to repay loans	-	
	<u>14,978</u>	<u>5,329</u>
Net Cash Flows from Investing and Financing Activities	<u>(14,978)</u>	<u>35,301</u>
Net Increase / (Decrease) in Cash	(22,313)	139,343
Opening Cash	160,529	21,188
Closing Cash	<u>138,217</u>	<u>160,529</u>
THIS IS REPRESENTED BY:		
Bank Accounts and Cash	<u>138,217</u>	<u>160,529</u>

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H P Hanna

Basis of Preparation

The parish has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000.

All transactions in the Performance Report are reported using the accrual basis of accounting.

The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Revenue Recognition

Donations and Fundraising Revenue:

Donations and fundraising revenue are recognised as revenue when cash is received.

Grants:

Grant income is accounted for depending on whether or not it has a "use or return" condition attached. Where no "use or return" conditions are attached, the revenue is recorded as income when the cash is received. Where income includes a "use or return" condition, it is initially recorded as a liability on receipt. The income is then subsequently recognised within the Statement of Financial Performance as the performance conditions are met.

Interest Income:

Interest income is recognised on an accruals basis.

Other Income:

All other income is accounted for on an accruals basis in accordance with the substance of the transaction.

Goods and Services Tax (GST)

All amounts are recorded exclusive of GST, except for debtors and creditors which are stated inclusive of GST.

Income Tax

The parish is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank Accounts and Cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Debtors

Debtors are stated at their expected realisable value. Bad debts are written off in the year in which they become uncollectable.

Inventory

Inventory is valued at the lower of cost, on a first-in first-out basis, and net realisable value.

Investments

Investments are stated at fair market value. Investments with the Church Property Trustees, although available at call, are shown according to the Parish's intention of retaining them for the long term.

Property

Land and buildings are valued at the most recent Rating Valuation.

Land and buildings are revalued whenever a new rating valuation is issued by the Council and the appropriate adjustments made through the Revaluation Reserve.

Depreciation on Buildings

Heritage Buildings:

The vestry believe that it is difficult to estimate the useful life of these buildings as they could be several hundred years. Under PBE IPSAS 17 these buildings are considered long life heritage assets with indeterminable economic lives, they are therefore not depreciated.

Non-Heritage Buildings:

The economic lives of non-heritage buildings is estimated at 50 years

All buildings have been reviewed and the vestry have assessed that annual depreciation on buildings is not material to the financial statements and has therefore not been depreciated.

Plant and Equipment

Plant and equipment are recorded at cost less accumulated depreciation. Assets less than \$500 are expensed. Depreciation has been provided on a straight line basis to allocate the assets cost less estimated residual value over their estimated economic lives.

Depreciation rates used are:

Furniture & Fittings	10%
Office Equipment	20%
Computer Hardware & Software	25%

Tier 2 PBE Accounting Standards Applied (if any)

The Vestry has not adopted any Tier 2 PBE Accounting Standards, other than PBE IPSAS 17 regarding long live heritage assets, and PBE IPSAS 28 and 29 for revalued gains from CPT Balanced Growth Funds, in the preparation of these accounts.

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year. (Last year - nil).

	Note	Actual This Year \$	Budget This Year \$	Actual Last Year \$
1 ANALYSIS OF REVENUE				
Donations, fundraising & other similar revenue				
Donations:				
Offertories - Cash		3,559	3,500	4,521
Offertories - Direct Credit		179,846	132,000	127,858
Offertories - Envelope		13,230	20,000	20,406
Offertories - Specific Ministries, Youth & Children		7,985	13,350	88,548
Donations - General		22,953	7,000	8,948
Donations - Capital Projects		7,476	11,000	69,570
Mission Income - General		12,261	2,000	7,008
		247,310	188,850	326,860
Fundraising:				
Fundraising - General Purposes			100	
Fundraising - Parish Fair				2,104
Fundraising - Capital Projects		666		
		666	100	2,104
Grants & Endowments:				
Grants - ADMSC				
Grants - Other Organisations		8,627	5,960	4,403
24-7 support for this year		3,141	3,141	
Legacies & Bequests - LS Durey Est		2,742	1,000	2,517
		14,510	10,101	6,920
		262,486	199,051	335,883
Revenue from providing goods & services				
Advertising Income		-	-	-
Baptisms, Funerals & Weddings		1,924	500	1,530
Cemetery Plot Sales		1,000	200	785
Hire of Church Facilities		12,419	12,500	12,836
		15,343	13,200	15,151
Interest & other investment income				
Interest Income - Bank		766	300	428
Interest Income - Other Organisations		-	-	-
CPT Fixed Income Fund - Interest	8	1,483	2,000	2,675
CPT Balanced Growth Fund - Revaln Gain	8	9,561	1,000	8,480
		11,810	3,300	11,583
Other revenue				
Gain on Sale of Assets		279	-	-
Insurance Proceeds		930		1,358
Other Income		968	1,200	681
		2,177	1,200	2,039
TOTAL REVENUE		291,816	216,751	364,656

2 ANALYSIS OF EXPENSES	Note	Actual This Year \$	Budget This Year \$	Actual Last Year \$
Expenses related to public fundraising				
Fundraising - Capital Projects		-	100	-
		-	100	-
Volunteer & employee related costs				
Accident Compensation Levies		270	400	301
Clergy - Stipends & Allowances		62,290	62,391	60,437
Clergy - Casual Service Fees		739	300	337
Clergy - Supervision		-	-	-
Clergy - Travel		-	-	117
Education & Training expenses		180	620	-
Staff Wages - Administration		26,533	28,846	18,658
Staff Wages - Ministry		44,770	46,119	29,053
Staff Supervision		415	1,010	125
		135,197	139,686	109,026
Costs related to providing goods & services				
Ministry expenses:				
Advertising costs		535	500	460
Children & Youth & Young Adult ministries		5,944	7,860	2,135
Choir & Music expenses		1,350	857	975
Church Supplies & Worship expenses		1,385	1,610	1,140
Tea n Tots expenses		150	300	150
Parish Activities - conferences & camps		1,171	1,550	1,076
Parish Outreach - pastoral & community		2,747	4,550	1,857
Parish Outreach - After School programme		1,205	2,000	49
Parish Publications, subscriptions, library		229	250	185
Wedding/Funeral Costs		1,063	500	811
		15,779	19,977	8,837
Administration expenses:				
Accounting Services		578	578	578
Computer expenses		1,341	1,303	1,328
General expenses - housekeeping		2,041	3,000	2,450
Printing, Stationary & Postage		3,107	2,870	3,097
Telecommunications		1,461	1,896	1,601
Bank fees		205	150	198
		8,733	9,797	9,251
Property expenses:				
Heat, Light & Power		4,830	6,500	4,796
Insurance		7,665	7,502	7,215
Rates		4,550	4,440	4,290
Repairs & Maintenance - Church & Grounds		71,412	5,000	60,562
Repairs & Maintenance - Vicarage		-	1,500	10,157
St James lawn mowing		3,170	4,100	3,085
		91,627	29,042	90,105
		116,139	58,816	108,192

	Note	Actual This Year \$	Budget This Year \$	Actual Last Year \$
2 ANALYSIS OF EXPENSES (Continued)				
Grants & donations paid				
Anglican Missions Board	8	7,729	6,000	8,450
Church Missionary Society		14,620	4,500	8,654
Diocesan Quota		17,003	17,003	16,797
Donations - 24-7 worker in schools		4,684	4,670	-
Donations - Other Organisations		3,314	5,994	4,712
Overseas Missions		3,294	1,500	1,476
		50,643	39,667	40,089
Other expenses				
Audit/Review Fees	4	2,646	2,500	2,653
Depreciation		6,897	7,700	7,543
Loss on sale of assets		225		
		9,768	10,200	10,196
TOTAL EXPENSES		311,746	248,469	267,504

3 Bank accounts and cash

	Balance This Year	Balance Last Year
	\$	\$
Cash on Hand	200	200
Bank Cheque Accounts	16,037	4,106
Bank Call Accounts	121,980	156,223
Bank Term Deposits (maturing within 12 months)		
Total	138,217	160,529

4 Property, Plant and Equipment

Property

The properties of the parish are vested in the Church Property Trustees who hold them on behalf of the parish. The properties are valued at their most recent Rating Valuation (**1 August 2019**). Properties are insured at the insurance valuation agreed upon by Vestry and CPT each year.

Plant and Equipment

This Year	Opening Balance	Purchases	Sales & Disposals	Current Year Depreciation	Closing Balance
Asset Class	\$	\$	\$	\$	\$
St James fence, path	3,105				3,105
Furniture & Fixtures	33,082	7,896	1,625	4,471	34,882
Computers (incl Software)	6,281	2,024		2,426	5,879
Storage Container		3,010			3,010
Total	42,468	12,930	1,625	6,897	46,876

Last Year	Opening Balance	Purchases	Sales & Disposals	Current Year Depreciation	Closing Balance
Asset Class	\$	\$	\$	\$	\$
St James fence, path		3,105			3,105
Furniture & Fixtures	36,426	2,223		5,567	33,082
Computers (incl Software)	8,257			1,976	6,281
Total	44,683	5,328	-	7,543	42,468

Significant donated assets recorded

There are no significant donated assets recorded in the Performance Report.

Significant donated assets not recorded

There are no significant donated assets that are not recorded in the Performance Report.

5 Accumulated Funds	Balance This Year \$	Balance Last Year \$
Accumulated Surpluses		
Opening Balance	2,551,655	2,532,236
Surplus/(Deficit) for the year	(19,930)	97,152
Transfers from (to) Special Purpose Funds	69,985	(77,733)
Total Accumulated Surpluses	2,601,709	2,551,655
Revaluation Reserve		
Opening Balance	103,135	103,135
Revaluation Land & Buildings		-
Total Revaluation Reserve	103,135	103,135
Special Purpose Funds		
Opening Balance	267,813	190,080
Transfers from (to) Special Purpose Funds	(69,985)	77,733
Total Special Purpose Funds	197,828	267,813
Total Accumulated Funds	2,902,672	2,922,602

6 Special Purpose Funds	Balance This Year \$	Balance Last Year \$
CPT Fixed Income Funds		
Name of Fund	Nature and Purpose	
EF Roberts Income Fund	general purposes St Tim's Church	119
Harewood Land Income	tithe to Missions: mtce St James/Vicarage	4,247
St James Cemetery	cemetery mtce & extending columbarium	7,084
LS Durey Estate	for general purposes St James church	10,325
General Purpose	CPT 9109006005 Vestry's decision	29,402
St Tim's Building/Developmt	Vestry 27/5/97 all can be spent	1
Parish Emergency Fund	Insurance refund 2012 voluntary contribution	1,419
St James Hall EQ Repair	maintenance St James hall and church	955
Total CPT Fixed Income Funds Funds	53,552	46,183
CPT Balanced Growth Funds		
Name of Fund	Nature and Purpose	
EF Roberts Endowment	\$4,408 to remain as capital	10,412
Harewood Endowment	for special projects approved by CPT	82,866
Anne Fleshbourne	annual income to Vicar stipend support	4,544
Total CPT Balanced Growth Funds	97,822	90,475
Total Special Purpose Funds invested in CPT	151,374	136,658

NOTES TO THE PERFORMANCE REPORT

For the year ended 31 December 2021

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Special Purpose Funds in ANZ accounts		Balance This Year	Balance Last Year
Name of Fund	Nature and Purpose	\$	\$
Anne Fleshbourne	annual income to Vicar stipend support	67	67
Mission Response	emergency fund for missions	-	1,570
EF Roberts Income Fund	general purposes St Tim's Church	62	62
Harewood Land Income	tithe to Missions: mtce St James/Vicarage	1,156	683
St James Cemetery	cemetery mtce & extending columbarium	3,404	2,613
LS Durey Estate	for general purposes St James church	278	757
General Purpose	CPT 9109006005 Vestry's decision	(5,817)	(1,988)
St Tim's Building/Developmt	Vestry 27/5/97 all can be spent	368	(311)
Electronic Fund	electronic maintenance & replacement	3,539	2,939
Day of Giving	2019 to 2020 gifts Vestry decision	43,397	124,763
Total Special Funds invested in ANZ		46,453	131,154
Special Funds Invested		197,828	267,812

Representing Special Purpose Funds - net balances		This Year	Last Year
General Purpose/Special Reserve	23,585	22,784	
Mission Response Fund	-	1,570	
Electronic Replacement Fund	3,539	2,939	
Day of Giving	43,397	124,763	
Parish Emergency - Insurance refund	1,419	1,377	
Parish Funds		71,939	153,433
St Timothy's Building & Development	369	14	
Building & Strengthening St Tim's	-	-	
EF Roberts Income Fund	180	177	
EF Roberts Endowment (\$4,408)	10,412	9,358	
St Timothy's Funds		10,962	9,549
Harewood Local Endowment	82,866	77,032	
Anne Fleshbourne Endowment	4,611	4,151	
St James Cemetery Fund	10,488	9,488	
LS Durey Estate	10,603	11,549	
Harewood Land Income Account	5,403	2,610	
St James Hall EQ Repair	955	-	
St James' Funds		114,927	104,830
		197,828	267,812

7 Other

Significant Grants & Donations with conditions which have not been recorded as a liability

None			
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Goods or Services provided to the parish in kind

None	
------	--

7 Other continued

Assets used as security for liabilities

Nature & amount of borrowing	Nature & amount of asset used as security
None	

Assets held on behalf of others

Description of the assets held	Name of entity of whose behalf assets are held
None	

8 Related Party Transactions

Description of related party relationship and transaction (whether in cash or amount in kind)	This Year Value of Transactions	Last Year Value of Transactions	This Year Amount Outstanding	Last Year Amount Outstanding
	\$	\$	\$	\$
Anglican Diocesan Ministry Support Centre:				
- Diocesan Quota	17,003	16,797		
Church Property Trustees:				
- Fixed Income Fund investments & quarterly interest income earned	1,483	2,675	53,552	46,183
- Balanced Growth Fund Investments & annual revaluation gain/(loss)	9,561	8,480	97,822	90,475
- Land & Buildings vested in CPT and held on behalf of the parish			2,600,000	2,600,000
- Clergy Remuneration	62,290	60,437		
Vicar stipend & allowances including housing				

Members of vestry have regularly provided their time and skills to provide services at no charge to parish.

9 Commitments and Contingencies

Commitments

There are no commitments as at balance date. (Last Year - nil)

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date. (Last Year: nil)

10 Events after Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report. (Last Year -covid-19)

11 Ability to Continue Operating

The parish has the financial resources available to it to continue into the foreseeable future.

12 Correction of Errors

There were no significant prior period errors corrected in the Performance Report.



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INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

To the Parishioners of Anglican Diocese of Christchurch – Parish of Burnside–Harewood

We have reviewed the accompanying Performance Report of Anglican Diocese of Christchurch – Parish of Burnside–Harewood, which comprises Entity Information, Statement of Service Performance, the Statement of Financial Position as at 31 December 2021, and the Statement of Financial Performance and Cash Flows for the year then ended, and Notes to the Performance Report.

Vestry Members' Responsibility for the Performance Report

The Vestry Members' are responsible for the preparation and fair presentation of this Performance Report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit), for the selection of outcomes, outputs, and quantification of the outputs to the extent practicable and for such internal control as the Vestry Members' determine is necessary to enable the preparation of a Performance Report that is free from material misstatement, whether due to fraud or error.

Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying Performance Report. We conducted our review in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400, Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity. ISRE (NZ) 2400 requires us to conclude whether anything has come to our attention that causes us to believe that the Performance Report, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This Standard also requires us to comply with relevant ethical requirements.

A review of the Performance Report in accordance with ISRE (NZ) 2400 is a limited assurance engagement. The Statement of Service Performance was reviewed in accordance with ISAE (NZ) 3000 (Revised). The assurance practitioner performs procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand). Accordingly, we do not express an audit opinion on the Performance Report.

Other than in our capacity as assurance practitioner we have no relationship with, or interests in, Anglican Diocese of Christchurch – Parish of Burnside–Harewood.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are not suitable;
- b) the accompanying performance report does not present fairly, in all material respects:
 - the financial position of Anglican Diocese of Christchurch – Parish of Burnside–Harewood as at 31 December 2021, and of its financial performance and cash flows for the year then ended; and
 - the entity information and its service performance for the year then ended in accordance with Public Benefit Entity Public Benefit Entity Simple Format Reporting – Accrual (Not–For–Profit).



HP Hanna Ltd
24 March 2022
Christchurch